Guidelines For Estimating

Beef Grassing Costs

Based on a 500 Head (Steers)

Date: April, 2019

This guide is designed to provide you with planning information and a format for calculating costs of production of a grass cattle enterprise in Manitoba. General Manitoba Agriculture recommendations are assumed in using feed and veterinary inputs. These figures provide an economic evaluation of the livestock and estimated prices required to cover all costs. Costs include labour, investment and depreciation, but do not include management costs, nor do they necessarily represent the average cost of production in Manitoba.

Manitoba has an abundance of competively priced land suitable for pasturing cattle (ie. Community Pastures, Agricultural Crown Lands, private pastures, etc.). In this budget it is assumed that feeders are purchased in the spring and put in a feedlot for 60 days prior to being placed on pasture for an additional 90 days.

These budgets may be adjusted by putting in your own figures. As a producer you are encouraged to calculate your own costs of production. Good management is assumed in that a balanced ration is being fed, livestock are on a herd health program and handling facilities are included.

This tool is available as an Excel worksheet at: www.manitoba.ca/agriculture
or at your local Manitoba Agriculture Office

The Farm Machinery Custom and Rental Rate Guide is also available to help determine machinery costs.

Note: This budget is only a guide and is not intended as an in-depth study of the cost of production of this industry. Interpretation and use of this information is the responsibility of the user. If you need help with a budget, contact your local Manitoba Agriculture Office.
# Beef Grassing Cost Summary - April, 2019

**A. Operating Costs**

1. **Feed Costs:**
   - 1.01 Ground Barley $16.88 $2.00
   - 1.02 Hay $47.62 $5.63
   - 1.03 Salt, Vitamins & Minerals $11.70 $1.38
   - **Total Feed Costs** $76.20 $9.01

2. **Other Operating Costs:**
   - 2.01 Feeder Cost (600 lb steer @ $215/cwt) $1,300.95 $153.78
   - 2.02 Yardage $38.00 $4.49
   - 2.03 Rented Pasture $67.50 $7.98
   - 2.04 Pasture Checking $1.30 $0.15
   - 2.05 Veterinary Medicine & Supplies $15.25 $1.80
   - 2.06 Insurance $2.81 $0.33
   - 2.07 Selling Cost $44.54 $5.27
   - 2.08 Death Loss $21.02 $2.48
   - **Subtotal Operating Costs** $1,567.57 $185.29
   - 2.09 Operating Interest $32.42 $3.83
   - **Total Operating Costs** $1,599.99 $189.12

**B. Fixed Costs**

- 3.01 Own Pasture Costs $0.00 $0.00
- **Total Operating & Fixed Costs** $1,599.99 $189.12

**C. Labour**

- $4.22 $0.50
- **Total Costs Of Production** $1,604.21 $189.62

## Profitability and Breakeven Analysis

<table>
<thead>
<tr>
<th>Estimated Farmgate</th>
<th>Per Head</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Revenue @ $195/cwt market price</td>
<td>$1,649.70</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Breakeven Purchase Breakeven Selling</th>
<th>Price ($/cwt) @ Price ($/cwt) @</th>
</tr>
</thead>
<tbody>
<tr>
<td>$195/cwt market price</td>
<td>$215/cwt market price</td>
</tr>
<tr>
<td>Operating Costs</td>
<td>$225.11</td>
</tr>
<tr>
<td>Operating Costs &amp; Labour</td>
<td>$224.41</td>
</tr>
<tr>
<td>Operating &amp; Fixed Costs</td>
<td>$225.11</td>
</tr>
<tr>
<td>Total Costs</td>
<td>$224.41</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cost per lb of Marginal Returns per head</th>
<th>Gain sold ($/cwt) @</th>
</tr>
</thead>
<tbody>
<tr>
<td>$195/cwt market price</td>
<td>$189.12</td>
</tr>
<tr>
<td>Operating Costs</td>
<td>$121.56</td>
</tr>
<tr>
<td>Operating Costs &amp; Labour</td>
<td>$123.28</td>
</tr>
<tr>
<td>Operating &amp; Fixed Costs</td>
<td>$121.56</td>
</tr>
<tr>
<td>Total Costs</td>
<td>$123.28</td>
</tr>
</tbody>
</table>

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**Risk & Sensitivity Analysis**

<table>
<thead>
<tr>
<th>Per Head</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Operating Costs</strong></td>
<td>$1,599.99</td>
</tr>
<tr>
<td><strong>B. Fixed Costs</strong></td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>C. Labour</strong></td>
<td>$4.22</td>
</tr>
<tr>
<td><strong>Total Costs</strong></td>
<td>$1,604.21</td>
</tr>
</tbody>
</table>

**Estimated Farmgate**

- Price ($ per cwt): $195.00
- Shrunken weight (lbs): 846

<table>
<thead>
<tr>
<th>Percent Price Variation</th>
<th>Up</th>
<th>Down</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percent Grasser Weight Variation</td>
<td>5%</td>
<td>5%</td>
</tr>
</tbody>
</table>

- Higher Price ($ per cwt): $204.75
- Lower Price ($ per cwt): $185.25
- Higher Grasser Weight: 862.9
- Lower Grasser Weight: 829.1

**Higher Margin Scenario - Price Up 5% and Grasser Weight Up 2%**

- Gross Revenue per Grasser: $1,766.83
- Marginal Returns
  - Over Operating Costs: $166.84
  - Over Operating & Labour Costs: $162.62
  - Over Operating & Fixed Costs: $166.84
  - Over Total Costs (Net Profit): $162.62
- Operating Expense Ratio: 90.6%

**Lower Margin Scenario - Price Down 5% and Grasser Weight Down 2%**

- Gross Revenue per Grasser: $1,535.87
- Marginal Returns
  - Over Operating Costs: ($64.12)
  - Over Operating & Labour Costs: ($68.34)
  - Over Operating & Fixed Costs: ($64.12)
  - Over Total Costs (Net Profit): ($68.34)
- Operating Expense Ratio: 104.2%

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**Beef Grasser Cattle Production Costs**

**ASSUMPTIONS:**
1. This Budget assumes all 500 animals are steers.
2. All feed is purchased.

**HERD PROFILE**

- Number of Feeders Purchased: 500 head
- Feeder Cattle Mortality Rate (%): 1.5%
- Feeder Purchased Shrunken Weight (lbs): 600 lbs
- Feeder Cattle Price ($/cwt): $215.00 $/cwt
- Finish Weight (lbs): 900 lbs
- Percent Shrink (%): 6.0%
- Shrunken Weight (lbs): 846 lbs
- Feeder Selling Price: $195.00 $/cwt
- WLPIP Insurance Premium: $1.45 $/cwt
- Average Daily Gain Gross (lbs/day): 2.00 lbs/day
- Average Daily Gain Net (lbs/day): 1.64 lbs/day
- Total Days Fed: 150 days
- Days on Feed in Feedlot: 60 days
- Days on Pasture: 90 days

(1) FOOTNOTE: 1 kilogram (kg) = 2.2046 pounds (lbs)

**FEED COSTS**

<table>
<thead>
<tr>
<th>Feed Item</th>
<th>Cost</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ground Barley ($/bu)</td>
<td>$4.50</td>
<td>3.00 lbs/day</td>
</tr>
<tr>
<td>Hay ($/tonne)</td>
<td>$125.00</td>
<td>14.00 lbs/day</td>
</tr>
<tr>
<td>Salt, Mineral etc. ($/lb)</td>
<td>$0.65</td>
<td>18.00 lbs/YEAR</td>
</tr>
</tbody>
</table>

**OTHER OPERATING COSTS**

- Feeder Purchase Costs
  - Buying Commission per CWT: $1.00
- Trucking in Cost
  - Average Weight: 600 lbs/head
  - Distance: 75 miles
  - Rate: $5.50 /loaded mile
  - Truck Capacity: 54,000 lbs/load
  - Number of head per load - calves: 90 per load

Yardage:
- Cost/head/day: $0.55
- Initial Chute fee $/head: $5.00
Veterinary Medicine & Supplies:

Cattle Medication:
- Tagging - 5% retagging cost: $0.25
- Vitamin A-D: $0.00
- External & Internal Parasites: $0.75
- Blackleg 7 way: $0.83
- Growth Implants: $3.42
- Antibiotics: $7.00
- Vaccine 5 Way: $3.00

Trucking Out Cost

- Average Weight: 900 lbs/head
- Distance: 75 miles
- Rate: $5.50 /loaded mile
- Truck Capacity: 54,000 lbs/load
- Number of head per load - calves: 60 per load

Marketing Cost:
- Commission on Sales $/head: $18.00
- Insurance fee $/head: $1.35
- Checkoff $/head: $5.50

Insurance:
- Cost per $100 Capital Invested in:
  - a). Livestock: $0.21
  - b). Building & Equipment: $0.00
- Additional Coverage for Liability: $49.00

Operating Interest Rate (%): 5.50
Investment Interest Rate (%): 2.75

PASTURE COSTS

- Land Value per Acre: $0.00
- Property Taxes per Acre: $0.00
- Carrying Capacity per Head (acres/head): 2.5
- Pasture rental - cost per head per day: $0.75
- Pasture checking costs (ie fuel): $650

LABOUR COSTS

- Feedlot Labour - hours/day: 1.00
- Pasture Labour - hours/day: 0.40
- Labour Rate/Hour: $22.00
1. Gross Average daily gain (ADG) is assumed to be 2 lbs/day. Net ADG is 1.64 lbs/day.

2. It is assumed that the feeder steer weighs in at 600 lbs. and is raised to 900 lbs. (846 lbs. after 6% shrink).

3. Cattle are on feed for 150 days; the first 60 days in a feedlot and the remaining 90 days on pasture.

4. Assumed 500 head of cattle on feed and pasture.

### Beef Grasser Production Cost Worksheet

#### A. OPERATING COSTS

##### 1. Feed Costs:

<table>
<thead>
<tr>
<th>Item</th>
<th>Your Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.01 Ground Barley</strong></td>
<td></td>
</tr>
<tr>
<td>60 days on ground barley</td>
<td></td>
</tr>
<tr>
<td>x 3.00 lbs/feeder/day</td>
<td></td>
</tr>
<tr>
<td>= 3.75 bushels fed</td>
<td></td>
</tr>
<tr>
<td>x $4.50 /bu</td>
<td></td>
</tr>
<tr>
<td>= $16.88 /feeder</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Your Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.02 Hay</strong></td>
<td></td>
</tr>
<tr>
<td>60 days on hay</td>
<td></td>
</tr>
<tr>
<td>x 14.00 lbs/feeder/day</td>
<td></td>
</tr>
<tr>
<td>= 0.38 tonnes fed</td>
<td></td>
</tr>
<tr>
<td>x $125.00 /tonne</td>
<td></td>
</tr>
<tr>
<td>= $47.62 /feeder</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Your Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.03 Salt, Vitamins &amp; Minerals</strong></td>
<td></td>
</tr>
<tr>
<td>18.00 lbs/feeder/year</td>
<td></td>
</tr>
<tr>
<td>x $0.65 /lb</td>
<td></td>
</tr>
<tr>
<td>= $11.70 /feeder</td>
<td></td>
</tr>
</tbody>
</table>

**Total Feed Cost**

$76.20 /feeder

##### 2. Other Operating Costs:

<table>
<thead>
<tr>
<th>Item</th>
<th>Your Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.01 Feeder Cattle Cost</strong></td>
<td></td>
</tr>
<tr>
<td>Commission</td>
<td>$1.00 /cwt</td>
</tr>
<tr>
<td>x 600 lbs/feeder</td>
<td></td>
</tr>
<tr>
<td>÷ 100 lbs/cwt</td>
<td>$6.00 /feeder</td>
</tr>
<tr>
<td>Trucking-in</td>
<td>75.00 miles</td>
</tr>
<tr>
<td>$5.50 /loaded mile</td>
<td></td>
</tr>
<tr>
<td>500 feeders</td>
<td></td>
</tr>
<tr>
<td>6 loads</td>
<td></td>
</tr>
<tr>
<td>÷ 500 feeders</td>
<td>$4.95 /feeder</td>
</tr>
<tr>
<td>Feeder</td>
<td>600 lbs/feeder</td>
</tr>
<tr>
<td>x $215.00 /cwt</td>
<td></td>
</tr>
<tr>
<td>÷ 100 lbs/cwt</td>
<td></td>
</tr>
<tr>
<td>= $1,290.00 /feeder</td>
<td></td>
</tr>
</tbody>
</table>

**Total Cost**

$1,300.95 /feeder
## 2.02 Yardage (includes straw, repairs, utilities, supplies & depreciation)

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yardage</td>
<td>$0.55</td>
<td>cost/head/day</td>
<td>$0.55 \times 60 = $33.00 /feeder</td>
</tr>
<tr>
<td>Chute fee</td>
<td>$5.00</td>
<td>/feeder</td>
<td></td>
</tr>
<tr>
<td><strong>Total Yardage</strong></td>
<td>$38.00</td>
<td>/feeder</td>
<td></td>
</tr>
</tbody>
</table>

## 2.03 Rented Pasture

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.75 cost/head/day</td>
<td>$0.75</td>
<td>/90 days on pasture</td>
<td>$0.75 \times 90 = $67.50 /feeder</td>
</tr>
<tr>
<td><strong>Total Rented Pasture</strong></td>
<td>$67.50</td>
<td>/feeder</td>
<td></td>
</tr>
</tbody>
</table>

## 2.04 Pasture Checking

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$650 cost per year</td>
<td>$650</td>
<td>/500 head</td>
<td>$650 \div 500 = $1.30 /feeder</td>
</tr>
<tr>
<td><strong>Total Pasture Checking</strong></td>
<td>$1.30</td>
<td>/feeder</td>
<td></td>
</tr>
</tbody>
</table>

## 2.05 Veterinary Medicine & Supplies

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tagging</td>
<td>$0.25</td>
<td>/Tagging</td>
<td></td>
</tr>
<tr>
<td>Vitamin</td>
<td>$0.00</td>
<td>/Vitamin</td>
<td></td>
</tr>
<tr>
<td>Parasites</td>
<td>$0.75</td>
<td>/Parasites</td>
<td></td>
</tr>
<tr>
<td>Blackleg 7 way</td>
<td>$0.83</td>
<td>/Antibiotics</td>
<td></td>
</tr>
<tr>
<td>Growth Implant</td>
<td>$3.42</td>
<td>/Growth Implant</td>
<td></td>
</tr>
<tr>
<td>Antibiotics</td>
<td>$7.00</td>
<td>/Antibiotics</td>
<td></td>
</tr>
<tr>
<td>Vaccine 3 way</td>
<td>$3.00</td>
<td>/Vaccine 3 way</td>
<td></td>
</tr>
<tr>
<td><strong>Total Veterinary Medicine &amp; Supplies</strong></td>
<td>$15.25</td>
<td>/feeder</td>
<td></td>
</tr>
</tbody>
</table>

## 2.06 Insurance

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,290.00 feeder cost</td>
<td>$1,290.00</td>
<td>/feeder cost $0.21 cost/$100 capital</td>
<td>$1,290.00 \times 0.21 \div 100 = $2.77 /feeder</td>
</tr>
<tr>
<td>$49 additional coverage for liability</td>
<td>$49</td>
<td>/500 feeder cattle</td>
<td>$49 \div 500 = $0.10 /feeder</td>
</tr>
<tr>
<td><strong>Total Insurance</strong></td>
<td>$2.81</td>
<td>/feeder</td>
<td></td>
</tr>
</tbody>
</table>

## 2.07 Feeder Selling Costs

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trucking-out</td>
<td>75.00</td>
<td>miles</td>
<td></td>
</tr>
<tr>
<td>$5.50</td>
<td>$5.50</td>
<td>/loaded mile</td>
<td></td>
</tr>
<tr>
<td>500.00 feeders</td>
<td>9.00</td>
<td>loads</td>
<td></td>
</tr>
<tr>
<td>$7.43</td>
<td>$7.43</td>
<td>/feeder</td>
<td></td>
</tr>
<tr>
<td>Checkoff, WLPIP, Selling Commission</td>
<td>$37.12</td>
<td>/feeder</td>
<td></td>
</tr>
<tr>
<td>Checkoff Levy</td>
<td>$5.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>WLPIP Insurance Premium</td>
<td>$12.27</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commission</td>
<td>$18.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>$1.35</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Selling Costs</strong></td>
<td>$44.54</td>
<td>/feeder</td>
<td></td>
</tr>
</tbody>
</table>

## 2.08 Death Loss
Your Cost

\[
\begin{align*}
\text{feeder cattle cost} &= \$1,300.95 \\
\text{maximum value} &= \$1,502.01 \\
\text{average} &= 2.0 \\
\text{average value} &= \$1,401.48 \\
\% \text{ mortality rate} &= 1.5 \\
\text{average value} &= \$21.02 \\
\end{align*}
\]

2.09 Operating Interest

\[
\begin{align*}
\text{feeder cost} &= \$1,300.95 \\
\% \text{ of feed & other costs} &= 5.50 \\
\text{days on feed} &= 150 \\
\text{days} &= 365 \\
\text{operating interest} &= \$32.42 \\
\end{align*}
\]

B. FIXED COSTS (Pasture)

Land

\[
\begin{align*}
2.5 \text{ acres/head} \\
\text{acre includes fence} &= \$0.00 \\
\% \text{ investment rate} &= 2.75 \\
\text{feeder} &= \$0.00 \\
\end{align*}
\]

Taxes

\[
\begin{align*}
2.5 \text{ acres/head} \\
\text{acre} &= \$0.00 \\
\text{feeder} &= \$0.00 \\
\end{align*}
\]

Total

\[
\begin{align*}
\text{feeder} &= \$0.00 \\
\end{align*}
\]

C. LABOUR

Feedlot

\[
\begin{align*}
1.00 \text{ hours/day feedlot} \\
60 \text{ days in feedlot} \\
500 \text{ head} \\
\$22.00 \text{ /hour} \\
\text{feeder} &= \$2.64 \\
\end{align*}
\]

Pasture

\[
\begin{align*}
0.40 \text{ hours/day pasture} \\
90 \text{ days on pasture} \\
500 \text{ head} \\
\$22.00 \text{ /hour} \\
\text{feeder} &= \$1.58 \\
\end{align*}
\]

Total

\[
\begin{align*}
\text{feeder} &= \$4.22 \\
\end{align*}
\]

Breakeven Calculations

Operating Costs

\[
\begin{align*}
\$1,599.99 \text{ operating costs} \\
\$1,300.95 \text{ feeder cost} \\
246 \text{ lbs gained weight} \\
\text{lb (gain sold)} &= \$1.22 \\
\end{align*}
\]

Cost per lb of gain sold (shrunk weight)

Operating & Labour Costs

\[
\begin{align*}
\$1,604.21 \text{ operating costs} \\
\$1,300.95 \text{ feeder cost} \\
246 \text{ lbs gained weight} \\
\text{lb (gain sold)} &= \$1.23 \\
\end{align*}
\]

Operating & Fixed

\[
\begin{align*}
\$1,599.99 \text{ oper. & fixed costs} \\
\$1,300.95 \text{ feeder cost} \\
246 \text{ lbs gained weight} \\
\text{lb (gain sold)} &= \$1.22 \\
\end{align*}
\]
### Your Cost

<table>
<thead>
<tr>
<th></th>
<th>Total Costs</th>
<th>Operating Costs</th>
<th>Operating &amp; Labour Costs</th>
<th>Operating &amp; Fixed</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>total costs</td>
<td>$1,599.99</td>
<td>$1,604.21</td>
<td>$1,599.99</td>
<td>$1,604.21</td>
</tr>
<tr>
<td>- $1,300.95 feeder</td>
<td>$1,298.05</td>
<td>$1,599.99</td>
<td>$1,604.21</td>
<td>$1,599.99</td>
<td>$1,604.21</td>
</tr>
<tr>
<td>÷ 246 lbs gained</td>
<td>$1.23 /lb</td>
<td>$1.89 /lb</td>
<td>$1.90 /lb</td>
<td>$1.89 /lb</td>
<td>$1.90 /lb</td>
</tr>
</tbody>
</table>

### Operating Costs

846 lbs shrunk weight

- $195.00 /cwt selling price $1,649.70 income

- $299.04 operating less feeder cost

### Total Costs

846 lbs shrunk weight

- $195.00 /cwt selling price $1,649.70 income

- $303.26 total less feeder cost

<table>
<thead>
<tr>
<th>Operating Costs</th>
<th>$1,298.05</th>
<th>$1,599.99</th>
<th>$1,604.21</th>
</tr>
</thead>
<tbody>
<tr>
<td>× 846 lbs shrunk weight</td>
<td>$1,649.70</td>
<td>$1,599.99</td>
<td>$1,604.21</td>
</tr>
<tr>
<td>÷ 600 lbs purchase weight</td>
<td>$2.25 /lb</td>
<td>$1.89 /lb</td>
<td>$1.90 /lb</td>
</tr>
</tbody>
</table>

### Breakeven purchase price

846 lbs shrunk weight

- $195.00 /cwt selling price $1,649.70 income

- $299.04 operating less feeder cost

- $303.26 total less feeder cost

### Total Costs

846 lbs shrunk weight

- $195.00 /cwt selling price $1,649.70 income

- $303.26 total less feeder cost

<table>
<thead>
<tr>
<th>Total Costs</th>
<th>$1,298.05</th>
<th>$1,599.99</th>
<th>$1,604.21</th>
</tr>
</thead>
<tbody>
<tr>
<td>× 846 lbs shrunk weight</td>
<td>$1,649.70</td>
<td>$1,599.99</td>
<td>$1,604.21</td>
</tr>
<tr>
<td>÷ 600 lbs purchase weight</td>
<td>$2.25 /lb</td>
<td>$1.89 /lb</td>
<td>$1.90 /lb</td>
</tr>
</tbody>
</table>

**Created and maintained by**  
Manitoba Agriculture Farm Management  
April, 2019

For more information, contact your local  
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- Greg Fedak  
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Available in alternate formats upon request.